

110TH CONGRESS
1ST SESSION

H. R. 2377

To amend the Internal Revenue Code of 1986 to increase the deduction under section 179 for the purchase of qualified health care information technology by medical care providers, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2007

Mr. GINGREY introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to increase the deduction under section 179 for the purchase of qualified health care information technology by medical care providers, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Assisting Doctors to
5 Obtain Proficient and Transmissible Health Information
6 Technology (ADOPT HIT) Act of 2007”.

1 **SEC. 2. PURCHASE OF QUALIFIED HEALTH CARE INFORMA-**
 2 **TION TECHNOLOGY.**

3 (a) IN GENERAL.—Section 179 of the Internal Rev-
 4 enue Code of 1986 (relating to election to expense certain
 5 depreciable assets) is amended by adding at the end the
 6 following new subsection:

7 “(e) HEALTH CARE INFORMATION TECHNOLOGY.—

8 “(1) IN GENERAL.—In the case of qualified
 9 health care information technology purchased by a
 10 medical care provider and placed in service during a
 11 taxable year—

12 “(A) subsection (b)(1) shall be applied by
 13 substituting ‘\$250,000’ for ‘\$100,000’,

14 “(B) subsection (b)(2) shall be applied by
 15 substituting ‘\$600,000’ for ‘\$400,000’, and

16 “(C) subsection (b)(5)(A) shall be applied
 17 by substituting ‘\$250,000 and \$600,000’ for
 18 ‘\$100,000 and \$400,000’.

19 “(2) DEFINITIONS.—For purposes of this sub-
 20 section—

21 “(A) QUALIFIED HEALTH CARE INFORMA-
 22 TION TECHNOLOGY.—The term ‘qualified health
 23 care information technology’ means section 179
 24 property which—

25 “(i) has been certified by the Sec-
 26 retary of Health and Human Services pur-

1 suant to section 3 of the ADOPT HIT Act
2 of 2007, and

3 “(ii) is used primarily for the elec-
4 tronic creation, maintenance, and exchange
5 of medical care information to improve the
6 quality or efficiency of medical care.

7 “(B) MEDICAL CARE PROVIDER.—The
8 term ‘medical care provider’ means any person
9 engaged in the trade or business of providing
10 medical care.

11 “(C) MEDICAL CARE.—The term ‘medical
12 care’ has the meaning given such term by sec-
13 tion 213(d).”.

14 (b) EFFECTIVE DATE.—The amendment made by
15 this section shall apply to property placed in service after
16 December 31, 2006.

17 **SEC. 3. CERTIFICATION OF HEALTH CARE INFORMATION**
18 **TECHNOLOGY.**

19 (a) IN GENERAL.—The Secretary of Health and
20 Human Services shall develop criteria to ensure and cer-
21 tify that hardware, software, and support services for the
22 electronic exchange of health information meet certain
23 standards, as determined by the Secretary.

24 (b) CERTIFICATION ASSISTANCE.—The Secretary of
25 Health and Human Services may recognize a private enti-

1 ty or entities to assist in the certification described under
2 paragraph (1) using the criteria developed by the Sec-
3 retary under this section.

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